

FUNERAL & ADMINISTRATION EXPENSES

Estate of:

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of Schedule

J

Item No.	Description - See instructions	Marital Property	Other Property
1.	<b>Section a. Funeral Expenses</b>	\$	\$
	Subtotal . . . . .	\$	\$
<b>TOTAL</b> – Add both columns and enter on line 7 of page 2, Form 101 . . . . .		\$	
1.	<b>Section b. Administration Expenses – see instructions</b>	\$	\$
	Subtotal . . . . .	\$	\$
	Less Administration Expenses Claimed for Income Tax Purposes . . . . .	( )	( )
	Subtotal . . . . .	\$	\$
<b>TOTAL</b> - Add both columns and enter on line 8 of page 2, Form 101 . . . . .		\$	
1.	<b>Section c. Cost of Terminating Joint Tenancy and Survivorship Marital Property - see instructions</b>	\$	\$
<b>SUBTOTALS</b> - Add two columns to obtain total . . . . .		\$	\$
<b>TOTAL</b> - Add both columns and enter on line 16 of page 2, Form 101 . . . . .		\$	

## INSTRUCTIONS FOR SCHEDULE J - FUNERAL & ADMINISTRATION EXPENSES

See the instructions to Schedule MP - MARITAL PROPERTY DECLARATION  
for information on reporting marital property deductions.

Report on Schedule J:

- Funeral expenses - section a.
- Administration expenses - section b.
- Costs of terminating joint tenancy - section c.

Itemize each expense, giving names and addresses of persons to whom payable, and exact nature of the expense.

### Section a. Funeral Expenses

Reasonable funeral expenses are a deduction. Offset expenses by any reimbursements. Retain all vouchers and receipts for verification.

### Section b. Administration Expenses

- Personal representative fees (See 1)
- Attorney fees (See 2)
- Court filing fees
- Appraisal fees
- Personal representative bond
- Guardian ad litem fees
- Miscellaneous expenses

1. **Personal representative fees.** If the fees claimed have not been paid at the time of filing of the return, submit an affidavit stating that the amount deducted has been agreed upon and will be paid.

2. **Attorney fees.** If the fees claimed have not been paid at the time of filing of the return, submit an affidavit stating that the amount deducted has been agreed upon and will be paid. In litigation, attorney fees incurred by the estate are a deduction. Fees incident to unsuccessful litigation or compromise incurred by any person challenging the estate are not a deduction.

### Section c. Costs of Terminating Joint Tenancy and Survivorship Marital Property

Attorney fees, transfer fees and other costs incurred in terminating property held in joint tenancy and/or as survivorship marital property are a deduction.

## INSTRUCTIONS FOR APPORTIONMENT

Whenever the decedent owned property not subject to the jurisdiction of this state, deductions and personal exemptions must be apportioned.

Attach an apportionment schedule to Form 101. See s. 72.14(3). Basic formulas for apportionment are as follows:

Deductions (except for federal estate tax):

$$\frac{\text{Wis. net probate property}^*}{\text{Total net probate property}} \times \text{Total deductions less mortgages and liens on all probate property}^* = \text{Allowable Wis. Deductions}$$

Federal Estate Tax:

$$\frac{\text{Total net Wis. property}^*}{\text{Total net property}} \times \text{Federal estate tax paid} = \text{Allowable federal estate tax deduction}$$

\*Net property is gross value of property less mortgages and liens on such property. Mortgages and liens on Wisconsin property are deductible in full on Form 101. However, no deduction may be claimed for mortgages and liens on property not subject to Wisconsin jurisdiction.

Personal Exemption:

$$\frac{\text{Wis. net distributive share}}{\text{Total net distributive share}} \times \text{Personal exemption} = \text{Allowable personal exemption}$$